ployed in the small scale units manufacturing Mouth Freshner; and

(d) if so, whether Government propose to exempt the excise duty on Mouth Freshner considering the interest of the poor workers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI R. JANARTHANA): (a) to (c) The Government have received memorandum from the Small Scale Pan Masala Manufacturers Association requesting exemption of excise duty on Mouth Freshner. Rates of excise duty are prescribed after taking consideration all relevant factors, including the nature of goods, revenue potential, the general state of the industry and administrative convenience.

(d) At present, there is no proposal under consideration of the Government for exempting month freshner from excise duty.

Categorisation of Pan Masala/Moutb Freshner for Excise Duty

3757. SHRIMATI URMILABEN CHIMANBHAI PATEL:
SHRI BRAHMAKUMAR BHATT:

Will the Minister of FINANCE be pleased to state:

(a) Whether it is a fact that Pan Masala and Mouth Freshner have been classified under the same category for purpose of excise duty;

(b) if so, the ingredients used for these two products;

(c) whether it is also a fact that the major ingredients differ in Pan Masala and Mouth Freshner and the classification of the two under one category is not justified; and

(d) if so, whether Government propose to review its decision and impose separate rates of excise duty for Pan Masala and Mouth Freshner?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI R. JANARTHANAM): (a) Pan Masala and Mouth Freshner both are classified under heading 21.06 of Central Excise Tariff subject to Note 3 of Chapter 21.

(b) Pan Masala contains bctelnut and any one or more of the ingredients, namely. Lime, Katha (Catechu) and tobacco, and/or cardamom, kopra, menthol etc.

So called Mouth Freshner generally contains Dry Dates (Chhuara), bctelnut. Catechu, lime, flavours and/or any other ingredients, namely. Sugar, coco, Mulcthi, menthol, cardamom, saunf, giri etc.

(c) The Chapter Note 3 of Chapter 21 provides that "Pan Masala" means any preparation containing betelnut and any one or more of the following ingredients, namely, lime, Katha (catechu) and tobacco, whether or not containing any other ingredients such as cardamom, Kopra and menthol.

All products conforming to the description of "Pan Masala" contained in Note 3 of Chapter 21 will be classifiable under heading 21.06 irrespective of the fact as to which ingredient is in major proportion. Thus classification of any product, whether called as Pan Masala or Mouth Freshner, would fall under the classification of "Pan Masala" specifically mentioned under heading 21.06.

(d) No such proposal is under consideration at present.

Gap between capital receipts and capital expenditure

3158. DR. B.B. DUTTA: Will the Minister of FINANCE be pleased to state:

(a) the magnitude of borrowings made by India during the last six years;

(b) the details of capital receipts and capital expenditure during the last six years;

(c) whether the gap between capital receipts and capital expenditure is widening,

(d) if so, what does this indicate, and

(c) how Government propose to narrow this gap thereby using finance for capital formation?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) The borrowings made by the Government of India form all sources for financing the fiscal deficit during the last six years were as under:—

(Rs. crore)

1992-93	40173
1993-94	60275
1994-95	57703
1995-96	60243
1996-97	66733
1997-98(RE)	86345

(b) and (c) The details are as under:

Year	Capital expenditure	Non-debt capital receipts	Debt receipts	Total Capital receipts
1	2	3	4	5 (3+4)
1992-93	29916	1 8317	31856	40173
1993-94	33684	6143	54114	60257
1994-95	38627	11953	45750	57703
1995-96	38414	7902	52341	60243
1996-97	42074	7995	58738	66733
1997-98	53045	10386	75959	86345

(d) The excess of capital receipts over capital expenditure signifies that a part of capital receipts is being used to finance the Revenue Deficit.

(e) The Government is constantly trying to reduce revenue Deficit by maximising revenue receipts and controlling revenue expenditure.

Percentage fall in value of Rupee

3759. DR. B.B. DUTTA: Will the Minister of FINANCE be pleased, to state:

(a) whether it is a fact that Indian rupee has suffered a lot during the last six months;

(b) if so, percentage fall in the value of rupee during the last six months, month-wise;

(c) the details of the factors responsible for the fall; and

(d) the steps taken to arrest the fall in the value of the rupee?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) and (b) The value of the Indian rupee against the US dollar has depreciated by 7.16 per cent during the last six months from Rs. 39.217 in December 1997 to Rs.